

COUNTY OF SOIANO

AUDITOR-APPRAISER (SUPERVISING)

Rev. 3/07

DEFINITION

Supervises property tax audit and appraisal activities, to include planning and directing the work of the Personal Property Division staff, coordinating and monitoring work flow and conducting audits and appraisals and ensuring that audits and appraisals meet standards set by the Department, State Board of Equalization and courts of law.

CLASS CHARACTERISTICS

This class is characterized by the responsibility for supervising the work of the Personal Property Division of the Assessor's Office; preparing or assisting with preparation of complex audits and appraisals of real property; reviewing completed work of auditors, technicians and other support staff; acts as a resource to staff to solve difficult audit and appraisal problems, and assists in developing and implementing policies, practices and procedures of the Assessor's Office. This class is distinguished from the Chief Appraiser by the latter's responsibility for managing and directing the work of the Real Property and Personal Property sections of the Assessor's Office.

SUPERVISION RECEIVED AND EXERCISED

Receives general direction, from the Chief Appraiser.

Exercises supervision over professional auditor-appraiser staff and technicians.

EXAMPLES OF DUTIES - *Duties may include but are not limited to the following:*

Supervises, directs, and evaluates assigned staff, processing employee concerns and problems, directing work, counseling, disciplining, completing employee performance appraisals and participates in the hiring of new employees.

Coordinates daily work activities; organizes, prioritizes, and assigns work; monitors status of work in progress and reviews audit/assessment documentation for completeness, accuracy and compliance with appropriate audit/assessment methods; confers with assigned staff, assists with complex audits and appraisals and provides technical expertise; provides training in audit and appraisal techniques, continuing education, office procedures, safety, and computer skills.

Analyzes unit policies and procedures and develops new procedures and methods to adhere to State Board of Equalization requirements; assists with development of new programs and enhancements of the Solano County Information Property System relating to personal property audits and appraisals; assists with the providing of documentation supporting unit staffing and budget requirements; researches and maintains unit workload and activity statistics; leads and/or participates in special projects.

Responds to public inquiries concerning assessed valuations, tax bills, and general questions concerning all property types in the County; explains tax laws and assessment practices; investigates complaints and re-values property as warranted; conducts negotiations with owners and tax agents; mediates disputes and resolves conflicts between the Assessor's Office, taxpayers, attorneys, and other parties; prepares formal appeals cases; testifies and delivers oral presentations before the local Appeals Board.

Conducts mandatory and non-mandatory audits of personal properties; inspects, analyzes and determines value of machinery, equipments, fixtures and other taxable property; processes Business Property Statements, aircraft, boat, and other personal property valuations.

Communicates with supervisor, employees, other departments, County Officials, Board of Equalization, Appeals Board, state/federal agencies, and other individuals as needed.

Maintains a comprehensive, current knowledge of applicable laws/regulations; maintains an awareness of new trends and advances in the profession; attends and conducts meetings to discuss policy and disseminate information; reads professional literature; maintains professional affiliation; attends workshops and training sessions as appropriate.

Coordinates the CCCASE audit program with other counties to perform audits/appraisals of businesses operating in Solano County whose records are maintained in other locales; Coordinates the CCCASE audit program for Solano County to perform audits/appraisals of businesses for other counties for which records are located in Solano County.

JOB RELATED AND ESSENTIAL QUALIFICATIONS

Knowledge of:

Principles, methods and practices of auditing-appraising personal property and fixtures of private citizens and industrial, agricultural and commercial firms for tax purposes.

Replacement cost estimation; court decisions, state laws, Revenue and Taxation Code and Board of Equalization requirements related to personal property appraisal.

Practices and techniques of management and supervision including work assignments, work review, hiring and disciplinary actions.

Methods and procedures for determining depreciation, appreciation and replacement cost of equipment and fixtures.

Laws, court decisions, California Revenue and Taxation Code and Board of Equalization regulations relating to personal property valuation.

Skills to:

Utilize basic office equipment; use a computer to gather and analyze data.

Drive a motor vehicle.

Ability to:

Plan, organize, and manage an audit and valuation program; evaluate program effectiveness.

Understand, and interpret and explain laws, regulations and policies governing auditing-appraisal program operations; comply with laws, regulations and professional practices governing auditing-appraisal program services and operations.

Develop and implement operational procedure; understand program objectives in relation to departmental goals and procedures; interpret administrative direction and incorporate into operational policy and procedure.

Communicate effectively both verbally and in writing; communicate effectively with people of diverse socio-economic backgrounds and temperaments.

Establish and maintain cooperative working relationships; demonstrate tact and diplomacy; work effectively with others who have objectives counter to assigned role.

Supervise the work of others engaged in auditing-appraisal activity; secure cooperation and teamwork among professional and/or support staff; organize and prioritize work assignments; determine and evaluate levels of achievement and performance; effectively delegate responsibility and authority to others.

Make decisions and independent judgements; project consequences of decisions; use independent judgement.

Demonstrate tact and diplomacy.

Assist in preparation of budgets and funding proposals; prepare narrative and statistical reports; maintain accurate records and document actions taken.

Make routine arithmetical calculations.

Maintain confidentiality of information.

Represent Assessor at hearings on contested audits.

QUALIFICATION GUIDELINES

Experience:

Four (4) years work experience in accounting, auditing, property appraisal.

Education/Training:

A Bachelor's degree from an accredited college or university is required with a specialization in Accounting, preferably in Accounting or Business or Public Administration **OR** is licensed as an

Accountant with the State of California as a Certified Public Accountant **OR** has passed a State or local civil service or merit system examination for accountant or auditor.

A degree with a specialization in accounting consists of 18 semester units (or quarter equivalent units) in accounting and/or auditing courses.

SPECIAL REQUIREMENTS

Possession of or ability to obtain a valid Appraiser's Certificate according to the provisions of Revenue and Taxation Code Section 670 is required.

Possession of or ability to obtain a valid Class C California Driver's License is required.

SUPPLEMENTAL INFORMATION

Independent travel is required.

Incumbents are required to file an annual Conflict of Interest Statement in accordance with the provisions of the Political Reform Act of 1974.

ADA COMPLIANCE

Physical Ability: Tasks require the ability to exert moderate, though not constant physical effort, typically involving some combination of climbing and balancing, stooping, kneeling, crouching, and crawling, and which may involve some lifting, carrying, pushing and/or pulling of objects and materials of moderate weight (12-20 pounds).

Sensory Requirements: Some tasks require the ability to perceive and discriminate colors or shades of colors, depth, and visual cues or signals. Some tasks require the ability to communicate orally.

Environmental Factors: Performance of essential functions may require exposure to adverse environmental conditions, such as dirt, dust, wetness, rain, temperature and noise extremes, traffic hazards, animal/wildlife attacks, animal bites, sloped terrain, or angry/hostile citizens.

Donald W. Turko
Director of Human Resources

BOS Date: June 30, 2003

CSC Date: March 14, 2007